
Form ART-2 General Information

Who must file Form ART-2?

If you are required to file Form ART-1 and you make rentals from more than one location in Illinois, you must complete and attach Form ART-2 to your Form ART-1 when you file and pay Automobile Renting Occupation and Use Tax. You should also complete this form and attach it to your Form ART-1 if you are renting or leasing from an out-of-state location a qualified motor vehicle to be titled and registered in this state, and do so in a county or municipality that imposes a County or Municipal Renting Occupation and Use Tax.

How do I report my rental receipts?

You must report your rental receipts for each location from which you make rentals. See the instructions for Form ART-1 for a description of qualifying rentals.

What if I need to add or cease one of my sites?

You can update your sites using the Maintain Location link in MyTax Illinois, available on our website at tax.illinois.gov. You can also contact our Central Registration Division by calling **217 785-3707**. It is important for you to keep this information up to date so that you are filing using the correct tax rate.

What if I need help?

If you need help, visit our Taxpayer Answer Center, available on our website at tax.illinois.gov. If you cannot find the answer to your question, you can email the Department from the Taxpayer Answer Center. You can also call the Illinois Department of Revenue at **1 800 732-8866** or **217 782-3336** or call our TDD-telecommunications device for the deaf at **1 800 544-5304**.

How can I file and pay electronically?

We encourage all taxpayers to file returns electronically. You can file Forms ART-1 and ART-2 and make your payment through MyTax Illinois at tax.illinois.gov. This is a free, online program designed to be an easy, convenient, and fast way for you to electronically submit your return and payment any time. No software is required, and it is available 24 hours a day, 7 days a week.

Specific Instructions

Note: When completing this form, round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Site where the taxable rentals were made or site for which Automobile Renting Use Tax is being paid.

Enter the location code, name, and address of each site.

Figure the tax due for each site

Note: This schedule must be completed properly to ensure that Automobile Renting Occupation and Use Tax, if due, is allocated properly.

Line 4a

For each site, enter the amount of receipts subject to Automobile Renting Occupation and Use Tax.

Line 4b

Multiply Line 4a by the state rate for each site.

Line 9

Multiply Line 4a by the rate of local tax for each site.

Line 10

If applicable, multiply Line 4a by the rate of mass transit tax for each site.

Line 11 Metropolitan Pier and Exposition Authority (MPEA) Tax

Line 11a For **each** of your sites in Cook County, complete (A)-(C):

- (A) Enter your site receipts included on Line 3 of your Form ART-1. _____
- (B) Enter your livery and taxi receipts included on Line A above. _____
- (C) Subtract Line B from Line A. Enter the sum here and on **Line 11a**. _____

Line 11b

Multiply Line 11a by the rate of MPEA tax for each site.

Page totals (Lines 4a through 11b)

Complete the page totals for each page. The sum of all combined Form ART-2 page totals must equal the corresponding lines on Form ART-1.